

[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[REG–114209–21]

RIN 1545-BQ17

**User Fees Relating to Enrolled Agents and Enrolled Retirement Plan Agents;
Correction**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed rulemaking and notice of public hearing (REG–114209–21) that was published in the **Federal Register** on Tuesday, March 1, 2022. The notice of proposed rulemaking contains proposed amendments to the regulations relating to user fees for enrolled agents and enrolled retirement plan agents.

DATES: Written or electronic comments as well as requests to speak and outlines of topics to be discussed at the public hearing must be received by May 2, 2022. The public hearing is being held by teleconference on May 11, 2022 at 10 a.m. EST.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–114209–21). Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The IRS expects to have limited personnel available to process comments that are submitted on paper or through the mail. Any comments submitted on paper will be considered to the extent practicable. The IRS will publish any comments submitted electronically, and to the extent practicable comments submitted on paper, to the public docket. Send submissions to: CC:PA:LPD:PR (REG–114209–21), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington,

DC 20044. For those requesting to speak during the hearing, send an outline of topic submissions electronically via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–114209–21). Individuals who want to testify (by telephone) at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–114209–21 and the word TESTIFY. For example, the subject line may say: Request to TESTIFY at Hearing for REG–114209–21. The email should include a copy of the speaker’s public comments and outline of topics. Individuals who want to attend (by telephone) the public hearing must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–114209–21 and the word ATTEND. For example, the subject line may say: Request to ATTEND Hearing for REG–114209–21. To request special assistance during the telephonic hearing, contact the Publications and Regulations Branch of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317–5177 (not a toll-free number).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Mark Shurtliff at (202) 317–6845; concerning cost methodology, Michael A. Weber at (202) 803–9738; concerning submission of comments, the public hearing, and the access code to attend the hearing by telephone, Regina Johnson at (202) 317–5177 (not toll-free numbers) or publichearings@IRS.gov.

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of this correction are under section 9701 of Title 31 of the United States Code.

Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG-114209-21) contains errors regarding certain dates that need to be corrected.

Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG-114209-21), that are the subject of FR Doc 2022–04303, published on March 1, 2022 (87 FR 11366), are corrected to read as follows:

On page 11367, in the first column, under the caption **Dates**, the first and second sentences are corrected to read “Electronic or written comments must be received by May 2, 2022. The public hearing is being held by teleconference on May 11, 2022 at 10 a.m. EST.”

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